

MIRICK O'CONNELL
ATTORNEYS AT LAW
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April 9, 2004

VIA EXPRESS MAIL NO. EV392152073US

Mail Stop Patent Application
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Our Reference: 17485-00002

Dear Sir or Madam:

Enclosed is a patent application, including formal papers, as follows:

Applicant: Joseph Dube, John Oggiono, and Bogdan Zielinski

Title: ADJUSTABLE STEERING SYSTEM

Number of Pages of Specification: 22; Claims: 10; Drawings: 7; and Declaration and Power of Attorney.

Filing Fee Calculation (Small Entity):

Basic Fee: \$385.00

Additional Fees:

Total number of claims in excess
of 20: 8 x \$9.00 \$72.00

Number of Independent Claims in
excess of 3: 6 x \$43.00 \$258.00

TOTAL FILING FEE: \$712.00

If for any reason this application is found to be incomplete, or if at any time it appears that a telephone conference with counsel would help advance prosecution, please telephone the undersigned in Westborough, Massachusetts, (508) 898-1501.

MIRICK O'CONNELL

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MIRICK O'CONNELL

Mail Stop: Patent Applications
Commissioner for Patents
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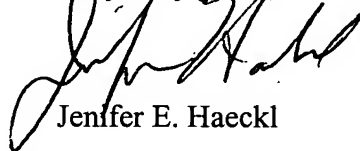
Page 2

A check in the amount of \$712.00 for the filing fee is enclosed. If any payment during prosecution is found to be insufficient or if any overpayment is found, please charge any deficiency or credit any overpayment to my deposit account number 50-1582. A copy of this letter is enclosed for use by the Finance Branch in the event that it is necessary to make any charge or credit to my deposit account.

Also enclosed is an Assignment, Assignment Recordal Cover Sheet, and a check in the amount of \$40.00 for the recordal fee.

Kindly acknowledge receipt of the foregoing by returning the enclosed self-addressed postcard.

Very truly yours,

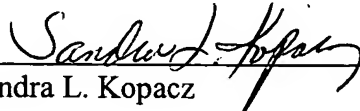
A handwritten signature in black ink, appearing to read "Jenifer E. Haeckl", written over the typed name.

Jenifer E. Haeckl

JEH/slk
Enclosures

CERTIFICATE OF EXPRESS MAILING

I hereby certify that the attached PATENT APPLICATION is being deposited with the United States Postal Service, Express Mail Certificate No. EV392152073US, on this 9th day of April, 2004, in an envelope addressed to Mail Stop Patent Application, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.


Sandra L. Kopacz